

ADOPTED 2005 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES-
ADMINISTRATION & FISCAL AFFAIRS DIVISION

UNIT NO. 1151
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

The Department of Administrative Services is created pursuant to Section 59.52 (1) of the Wisconsin Statutes and Chapter 32 of the Milwaukee County Ordinances. The position of Director is authorized in the Fiscal Affairs Division and is responsible for the execution of the duties and powers assigned to the Department as specified in Chapter 32 of the Milwaukee County General Ordinances for the major divisions of Procurement, Information Management Services and Fiscal Affairs. Also reporting to the Director are Human

Resources, Office for Persons with Disabilities, and Economic and Community Development. The Fiscal Affairs Division is responsible for preparing and monitoring the County's annual operating and capital budgets and for preparing the County's Official Statements relating to debt issuance. It performs the County's accounting functions, which include centralized payroll, accounts payable, preparation of County financial statements, and determination of financial and cost accounting policies.

BUDGET SUMMARY				
Account Summary	2003 Actual	2004 Budget	2005 Budget	2004/2005 Change
Personal Services (w/o EFB)	\$ 2,688,371	\$ 2,721,688	\$ 2,552,547	\$ (169,141)
Employee Fringe Benefits (EFB)	984,080	1,481,483	1,411,592	(69,891)
Services	(11,808)	22,956	22,512	(444)
Commodities	14,873	17,850	17,350	(500)
Other Charges	3,674	22,713	1,200	(21,513)
Debt & Depreciation	0	11,500	0	(11,500)
Capital Outlay	0	0	0	0
County Service Charges	614,693	596,761	583,775	(12,986)
Abatements	(1,036,988)	(1,196,953)	(1,275,505)	(78,552)
Total Expenditures	\$ 3,256,895	\$ 3,677,998	\$ 3,313,471	\$ (364,527)
Total Revenues	\$ 4,630	\$ 36,000	\$ 36,000	\$ 0
Direct Property Tax Levy	\$ 3,252,265	\$ 3,641,998	\$ 3,277,471	\$ (364,527)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2003 Actual	2004 Budget	2005 Budget	2004/2005 Change
Central Service Allocation	\$ 12,425	\$ 9,522	\$ 12,537	\$ 3,015
Courthouse Space Rental	255,444	247,437	233,647	(13,790)
Document Services	23,518	45,112	14,868	(30,244)
Tech Support & Infrastructure	125,084	142,889	156,284	13,395
Distribution Services	2,162	1,839	1,679	(160)
Emergency Mgmt Services	0	0	0	0
Telecommunications	14,910	7,718	8,392	674
Records Center	12,283	11,010	12,640	1,630
Radio	0	0	0	0
Personal Computer Charges	37,755	42,361	40,771	(1,590)
Applications Charges	111,318	67,222	77,209	9,987
Total Charges	\$ 594,899	\$ 575,110	\$ 558,027	\$ (17,083)
Direct Property Tax Levy	\$ 3,252,265	\$ 3,641,998	\$ 3,277,471	\$ (364,527)
Total Property Tax Levy	\$ 3,847,164	\$ 4,217,108	\$ 3,835,498	\$ (381,610)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

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PERSONNEL SUMMARY				
	2003 Actual	2004 Budget	2005 Budget	2004/2005 Change
Personal Services (w/o EFB)	\$ 2,688,371	\$ 2,721,688	\$ 2,552,547	\$ (169,141)
Employee Fringe Benefits (EFB)	\$ 984,080	\$ 1,481,483	\$ 1,411,592	\$ (69,891)
Position Equivalent (Funded)*	48.7	49.1	45.9	(3.2)
% of Gross Wages Funded	81.0	87.2	95.0	7.8
Overtime (Dollars)**	\$ 3,497	\$ 5,688	\$ 5,700	\$ 12
Overtime (Equivalent to Positions)	0.1	0.1	0.1	(0.0)

* For 2003, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Administrative Asst (NR)	Abolish*	1/1.0	Fiscal Affairs Admin	\$ (42,558)
Capital Budget Assistant	Create	1/1.0	Fiscal Affairs Admin	44,584
Budget Analyst 2	Abolish	1/1.0	Fiscal & Strategic Services	(49,350)
Asst Fiscal & Bdgt Administrator	Abolish	1/1.0	Fiscal & Strategic Services	(75,726)
Parks Operating Analyst	Abolish	1/1.0	Fiscal & Strategic Services	(51,352)
Budget Analyst 3	Abolish	1/1.0	Fiscal & Strategic Services	(52,416)
Fiscal & Management Analyst 3	Create	1/1.0	Fiscal & Strategic Services	52,416
Accountant 4 NR	Abolish	1/1.0	Central Accounting	(47,378)
Accounting Manager - DOA	Abolish	1/.50	Central Accounting	(29,726)
Office Support Assistant 2	Abolish	1/1.0	Accounts Payable	(26,026)
Office Support Assistant (Hrly)	Abolish	1/.48	Accounts Payable	(12,468)
Fiscal Assistant 2	Abolish	1/1.0	Accounts Payable	(29,546)
Accounting Manager-DSS	Transfer	1/1.0	Accounting Administration	(68,338)
			TOTAL	\$ (387,884)

* Abolish upon the filling of the Capital Budget Assistant.

MISSION

Provide quality, efficient and responsive financial services and administrative business functions to the County Executive, County Board and County departments to enable the delivery of financially sound and effective services to the community.

DEPARTMENT DESCRIPTION

Administration. The Director is responsible for coordinating the operations of the divisions, including Procurement, Information Management Services, Fiscal Affairs which includes Risk Management, and Human Resources which includes Labor Relations. Also reporting to the Director are the Office for Persons with Disabilities and Economic and Community Development.

The primary responsibilities of the **Fiscal and Strategic Services Section** are budget preparation and control for both operations and capital. All budget requests are analyzed with recommendations submitted to the County Executive. Assistance is provided both to the County Executive in preparing and presenting the Executive Budget, and to the Finance and Audit Committee in its review of the County Executive's recommended budget, including the preparation of budget amendments approved by the Finance and Audit Committee and the County Board. During the year, all appropriation transfer requests are analyzed and a recommendation submitted to the County Executive. In cooperation with the Accounting Section, County departmental accounts are analyzed to determine potential expenditure

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deficits or revenue shortfalls, with department administrators required to submit a corrective plan of action. Other major duties include (a) the study of all new position requests, with reports and recommendations submitted to County Board committees; (b) fiscal studies for the County Executive and County Board committees, including fiscal impact of legislative bills; and (c) special studies for the County Executive and County Board committees.

Central Accounting functions include Accounting Administration, Accounting, Accounts Payable and Payroll. A brief description of the responsibilities of each area follows:

Accounting Administration is responsible for the overall management and coordination of Central Accounting activities, the development of special studies and reports and technical assistance to both Central Accounting and other County departments and the publishing of the Comprehensive Annual Financial Report and the Single Audit Report.

Accounting is responsible for the timely and accurate preparation of County-wide monthly financial reports, publication of the Comprehensive Annual Financial Report, the State of Wisconsin Financial Report Form, and the Single Audit Report and development of the indirect cost allocation plan. In addition, Accounting is responsible for adherence to Generally Accepted Accounting Principles (GAAP), the development and maintenance of the Advantage financial information system, the fixed-asset system and the grant system, conducting budget performance reviews on an ongoing basis to identify potential year-end deficits so that problems can be resolved in a timely manner, and ongoing training and technical assistance to departments.

Accounts Payable is responsible for establishment of County-wide payment procedures, coordination with the Procurement Division, encumbrances of purchases, payment of vendor invoices, development and maintenance of the accounts payable system, and technical assistance to departments. In addition, Accounts Payable monitors payments to ensure that purchasing regulations have been followed by departments and unencumbered appropriation balances to ensure that the

County has sufficient appropriations available for each payment.

Payroll is responsible for establishment of County-wide payroll procedures, coordination with the Division of Human Resources, preparation of payroll checks, maintenance of all earnings and deductions records, ensuring that County payroll practices meet Federal, State and contractual requirements, filing of all required Federal and State reports on a timely basis, and the development and maintenance of the payroll system.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decreased by \$169,141 from \$2,721,688 to \$2,552,547. Funded positions decreased 3.2 from 49.1 to 45.9.

- (\$42,558) Abolish 1 Administrative Asst (NR) upon the filling of the following creation

<u>44,584</u>	Create 1 Capital Budget Assistant
\$2,026	Total

One position of Administrative Assistant NR is abolished upon the filling of the newly created Capital Budget Assistant due to an increased emphasis on analysis in the Fiscal and Strategic Services Division. This results in a tax levy increase of \$2,026.

- (\$49,350) Abolish 1 Budget Analyst 2
(75,726) Abolish 1 Asst Fiscal Bdgt Admtr
(51,352) Abolish 1 Parks Operating Analyst
(47,378) Abolish 1 Accountant 4 NR
(29,726) Abolish 1 Accounting Mgr – DOA
(26,026) Abolish 1 Office Support Asst 2
(12,468) Abolish 1 Office Supp. Asst 2 (Hrly)
(29,546) Abolish 1 Fiscal Asst 2
(\$321,572) Total

In an effort to generate greater financial efficiencies, while maintaining and enhancing current effectiveness, the above positions are abolished.

- (\$68,338) Transfer 1 Accounting Mgr-DSS
(52,416) Abolish 1 Budget Analyst 3
52,416 Create 1 Fiscal & Mgmt Analyst 3
(\$68,338)

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One position of Accounting Manager–DSS in Accounting Administration is transferred to the Department of Health & Human Services due to a desire by DHHS to reorganize administrative functions. The overall tax levy support for this position is reduced \$13,360 County-wide since DHHS will capture a revenue offset for a portion of this position's salary. One vacant position of Budget Analyst 3 is abolished and offset by the creation of one position of Fiscal & Management Analyst 3 to reflect the actual work performed by DAS Fiscal Management personnel, as envisioned in the creation of the Department of Administrative Services. In addition, one position of Fiscal & Management Analyst 3 is offset with revenue from DHHS Child Day Care Division. These actions within the Fiscal & Strategic Services Division will improve departmental functions.

- Unemployment Compensation is reduced from \$5,930 to \$0.
- Debt Issue expense decreases from \$11,500 to \$0 to reflect the transfer of this function to a new non-departmental budget.
- The 2005 Budget reflects a zero wage increase for all represented, non-represented and Executive Compensation Plan (ECP) positions.

In addition, ECP positions are not provided step increases or performance awards in 2005 as allowed in County Ordinance Section 17.265 (3).

- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."